Amendments to the Claims:

This listing of claims will replace all prior versions, and listings of claims in the application:

Listing of Claims:

1.-7. (canceled)

8. (currently amended) A method for producing a thin-film magnetic head, comprising:

forming a magnetic core having magnetic layers; and

forming a magnetic gap film facing said magnetic core;

wherein a magnetic layer, of said magnetic layers, is formed by electroplating in a plating bath having pH value of 2 or less;

wherein said magnetic layer contains Co, Ni, and Fe, with $20 \leqq Co \leqq 40$ wt%, $0 < Ni \leqq 2$ wt%, and $60 \leqq Fe \leqq 80$ wt%, and has a saturation magnetic flux density of 23,000 gauss or more; and

wherein said magnetic layer which is formed by electroplating is the nearest plated layer to said magnetic gap of said magnetic layers.

9. (previously presented) A method for producing a thin-film magnetic head as defined in claim 8, wherein said magnetic core includes an upper magnetic core and a lower magnetic core.

10. (previously presented) A method for producing a thin-film magnetic head as defined in claim 9, wherein either of said upper magnetic core or said lower magnetic core has said magnetic layer.

11. (canceled)

12. (new) A method for producing a thin-film magnetic head, comprising:

forming a read element;

forming a first magnetic layer above said read element;

forming a magnetic gap film above said first magnetic layer;

forming a coil and insulating layer above said first magnetic layer;

forming an underlayer for electroplating above said magnetic gap by sputtering;

forming a second magnetic layer on said underlayer by electroplating;

wherein at least a first part of said second magnetic layer contains Co, Ni, and Fe, with $20 \leqq Co \leqq 40$ wt%, $0 < Ni \leqq 2$ wt%, and $60 \leqq Fe \leqq 80$ wt%, and has a saturation magnetic flux density of 23,000 gauss or more.

13. (new) A method for producing a thin-film magnetic head, according to claim 12,

wherein said second magnetic layer is electroplated in a plating bath having pH value of 2 or less.

14. (new) A method for producing a thin-film magnetic head, according to claim 12,

wherein at least a second part of said second magnetic layer contains NiFe which has a higher Ni percentage than said first part; and

wherein said first part is closer to said magnetic gap compared to said second part.

15. (new) A method for producing a thin-film magnetic head, comprising:

forming a read element;

forming a first magnetic layer above said read element;

forming a magnetic gap film above said first magnetic layer;

forming a coil and insulating layer above said first magnetic layer;

forming a second magnetic layer above said magnetic gap;

wherein said first magnetic layer is formed by electroplating in a plating bath having pH value of 2 or less;

wherein at least a first part of said first magnetic layer contains Co, Ni, and Fe, with $20 \leqq Co \leqq 40$ wt%, $0 < Ni \leqq 2$ wt%, and $60 \leqq Fe \leqq 80$ wt%, and has a saturation magnetic flux density of 23,000 gauss or more.

16. (new) A method for producing a thin-film magnetic head, according to claim 15,

wherein at least a second part of said first magnet layer contains NiFe which has a higher Ni percentage than said first part, and

wherein said first part is closer to said magnetic gap compared to said second part.

17. (new) A method for producing a thin-film magnetic head, according to claim 15, further comprising:

forming a NiFe layer under said first magnetic layer.